IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF SEPTEMBER
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.19998 OF 2006

Between:

M/s.Parthi Sai Contractors Pvt. Ltd.,
Gandhinagar, Vijayawada, represented by
Its Managing Director S.Seshagiri Rao.

..... PETITIONER

AND

Joint Commissioner (CT) Legal,
Andhra Pradesh, Hyderabad,
and another.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.19998 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner is a private limited company and a registered dealer on the rolls of the 2nd respondent. For the assessment year 2001-2002 the petitioner filed returns under the APGST Act. By an order dated 21.01.2004 the tax liability of the petitioner under the said Act came to be determined by the 2nd respondent. However, the Deputy Commissioner (CT) No.II Division, Vijayawada, in purported exercise of the power under Section 20(2) of the APGST Act revised the above-mentioned assessment order by his proceedings dated 04.10.2005 and came to the conclusion that the petitioner is liable to pay tax at Rs.25,27,334/-. Aggrieved by the said decision, the petitioner carried the matter before the Sales Tax Appellate Tribunal. Along with the appeal, the petitioner also filed an application seeking stay of recovery of the disputed tax during pendency of the appeal. The said application was rejected by the 1st respondent by his order dated 01.09.2006. Hence, the present writ petition with a prayer as follows:

> **" ... Hon'ble Court may be pleased to issue any appropriate writ, order or direction more particularly a Writ of Certiorari and call for the records on the file of the first respondent herein in his proceedings CCT's Ref.No.L V(2)/1224/2006 dated 1.9.2006 and QUASH the same and grant consequential relief by granting stay of collection of the disputed tax pending appeal before STAT**

and issue any other …".

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax pursuant to the revisionary order dated 04.10.2005, referred to above, on condition the petitioner deposits 50% of the disputed tax, within a period of six weeks from today. The amount of tax, if any, paid already with reference to the assessment year in question, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

26th SEPTEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–

WRIT PETITION No.19998 OF 2006

(Per Sri Justice J.Chelameswar)

26TH SEPTEMBER, 2006